

ABSTRACT OF THE DISCLOSURE

The present invention provides a composite magnetic body containing metallic magnetic powder and thermosetting resin and having a packing ratio of the metallic magnetic powder of 65 vol% to 90 vol% and an electrical resistivity of at least $10^4 \Omega \cdot \text{cm}$. When a coil is embedded in this composite magnetic body, a miniature magnetic element can be obtained that has a high inductance value and is excellent in DC bias characteristics.